

Budget Message

Town of Marble

Fiscal Year 2019

The attached 2019 budget for the Town of Marble includes these important features:

The Town maintains 3 separate governmental funds:

- General Fund
- Water Fund
- Park Fund

The Town maintains a separate Water Fees Account for the administration of a fee-for-service fund which provides water and fire hydrants and maintenance thereof for fire protection to the Town. Historically the Town of Marble has annually collected a fee from all property owners within the town boundaries of approximately \$130.00 per year. The fees are deposited in the Water Fees Account. Annually the Water Fund has made a transfer of \$20,000 to the General Fund. A \$20,000 payment then is made to the Marble Water Company from the General Fund to satisfy the annual debt service held by the MWC for improvements made to the system in 2002. In 2019 the Town of Marble will make the \$20,000 payment to the MWC directly from the Water Fund rather than first transferring to the General Fund.

The budgetary basis of accounting is the modified accrual basis. The Town is in compliance with the Tabor mandated 3 percent reserves.

The Town of Marble mill levy remains at 6.505 mills for general operating expenditures for the fiscal year 2019.

The services provided/offered to the taxpayers of the Town of Marble include:

- Repair and maintenance of town streets, including snow removal.
- Administer and inspect building & OWTS permits in the town in accordance with IBC codes and the Town's OWTS regulations.
- Maintain and improve town parks.
- Provide water and fire hydrants for fire protection;
- Administer Town business in a timely manner.

In 2017 the Town of Marble leased property from the Colorado Parks & Wildlife Division for use as a campground. The Town has rented the spaces in the newly acquired campground in 2017 & 2018 resulting in unanticipated revenues and expenditures.

Revenue from a new proposed paid parking plan on town street right of way adjacent to the Mill Site Park in Marble in 2019 in the amount of \$50,000 is included in the General Fund budget. Revenues from the Marble Campground are also included in the General Fund budget. These contingencies will have to be satisfied before the revenue comes to fruition.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Gunnison, Colorado.On behalf of the Town of Marble
(taxing entity)^Athe Board of Trustees
(governing body)^Bof the Town of Marble
(local government)^C**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ assessed valuation of:

3,214,110

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**Submitted:** 12/6/2018 for budget/fiscal year 2019
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>6.505</u> mills	\$ <u>20,908</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u> </u> > mills	\$ < <u> </u> >
SUBTOTAL FOR GENERAL OPERATING:	<u> </u> mills	\$ <u> </u>
3. General Obligation Bonds and Interest ^J	<u> </u> mills	\$ <u> </u>
4. Contractual Obligations ^K	<u> </u> mills	\$ <u> </u>
5. Capital Expenditures ^L	<u> </u> mills	\$ <u> </u>
6. Refunds/Abatements ^M	<u> </u> mills	\$ <u> </u>
7. Other ^N (specify): <u> </u>	<u> </u> mills	\$ <u> </u>
	<u> </u> mills	\$ <u> </u>

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]6.505

mills

\$

20,908Contact person:
(print)Ron LeachDaytime
phone:

(970)

963-1938

Signed:

Title:

Clerk*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

Town of Marble
Ordinance Number 9
Series of 2018

AN ORDINANCE FIXING AND CERTIFYING THE MILL LEVY FOR THE TOWN OF
MARBLE FOR THE 2019 FISCAL YEAR

WHEREAS:


- A. The Town of Marble is a statutory town organized pursuant to Colorado Law; C.R.S. §31-1-101 *et seq.*;
- B. By Ordinance No. 7, Series of 2018, the Board of Trustees of the Town of Marble, Colorado has adopted the Town of Marble Budget for the 2019 fiscal year, and has made appropriations for the 2019 fiscal year;
- C. The Board of Trustees desires to fix and certify a mill levy to be levied upon all taxable property within the Town of Marble, to provide sufficient funds to pay the proposed expenditures for the 2019 fiscal year;
- D. The assessed valuation of taxable property for the year 2018 in the Town of Marble as returned by the County Assessor of Gunnison County, Colorado is \$3,214,110.00;
- E. The mill levy for the Town is presently 6.505 mills, and the Board of Trustees has determined that it is in the public interest to leave the present mill levy unchanged for the 2019 fiscal year.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MARBLE, COLORADO THAT:

1. An Ad Valorem Tax shall be levied against all taxable property in the Town of Marble, Colorado, for the 2019 fiscal year;
2. For the purpose of meeting all general operating expenses of the Town of Marble during the 2019 fiscal year, the Ad Valorem Tax shall be levied at a rate of 6.505 mills.
3. That the Clerk is hereby directed to deliver the Certification of Tax Levies (Form DLG 70), with a copy of this ordinance, to the Board of County Commissioners of Gunnison County, Colorado, as certification, no later than December 15, 2018.

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED BY TITLE this 6th day of December, 2018, by a vote of 4 in favor and 0 opposed.

TOWN OF MARBLE:



Ryan Vinciguerra, Mayor

ATTEST:



Ron Leach, Clerk

Town of Marble
Ordinance Number 7
Series of 2018

AN ORDINANCE ADOPTING THE BUDGET AND MAKING APPROPRIATIONS FOR
THE TOWN OF MARBLE FOR THE 2019 FISCAL YEAR

WHEREAS:

- A. The Town of Marble is a statutory town organized pursuant to Colorado Law; C.R.S. §31-1-101 *et seq.*;
- B. C.R.S. § 29-1-108(2) requires the Board of Trustees of the Town of Marble to “enact an ordinance or resolution adopting the budget and making appropriations for the budget year;”
- C. In accordance with C.R.S. § 29-1-104, the Board of Trustees of the Town of Marble designated the Town Clerk as the person to prepare the budget and submit the same to the Board of Trustees, and the Town Clerk did submit a proposed budget to the Board of Trustees;
- D. In accordance with C.R.S. § 29-1-106, the Board of Trustees caused notice of the proposed budget to be published in the Glenwood Springs Post Independent;
- E. In accordance with C.R.S. § 29-1-108(1), the Board of Trustees held a public hearing to consider the adoption of the proposed budget on December 6, 2018;
- F. The Board of Trustees finds and determines that the hearing on the proposed budget is now complete;
- G. The amounts appropriated do not exceed the expenditures specified in the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MARBLE, COLORADO THAT:

- 1. The proposed budget presented to the Board of Trustees, as amended at the public hearing held on December 6, 2018, is hereby adopted as the budget for the Town of Marble, Colorado, for the 2019 fiscal year. The adopted budget is attached hereto as Exhibit A.
- 2. In accordance with such budget, the estimated expenditures for each fund for the 2019 fiscal year are as follows:

Fund	Expenditures
General Fund	\$224,473
Park Fund	\$6,500
Water Fee for Service	\$21,000
Total	\$251,973

3. In accordance with such budget, the estimated revenues for each fund for the 2019 fiscal year are as follows:

Fund	Revenue
General Fund	\$230,708
Park Fund	\$1,500
Water Fee for Service	\$20,000
Total	\$250,208

4. The following appropriations are made for the 2019 fiscal year:

Fund	Amount Appropriated
General Fund	\$224,473
Park Fund	\$6,500
Water Fee for Service	\$21,000
Total	\$251,973

5. The Clerk shall file with the Colorado Division of Local Government, before January 31, 2019, a certified copy of the budget, including the budget message, and a copy of Form DLG 70.

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED BY TITLE this 6th day of December, 2018, by a vote of 4 in favor and 0 opposed.

TOWN OF MARBLE:



Ryan Vinciguerra, Mayor

ATTEST:



Ron Leach, Clerk

**TOWN OF MARBLE
GENERAL FUND
2019**

	2017 Audit	2018 Estimate	2019 Budget
Expenditures			
Wages & Benefits			
Total Wages	27,060	44,959	55,272
FICA/Medicare	2,126	3,417	5,701
Total Wages & Benefits	29,186	48,376	60,973
General Government			
Parking Program Expenses	0	0	16,100
Campground/Office Expenses	50,945	32,000	25,000
Treasurer Fees	0	500	500
Abated Tax	0	0	0
Elections	0	2,111	0
Unclassified	3,354	3,000	3,000
Marble Fest Donation	0	6,000	0
Church Rent	600	600	600
Tree Maintenance Program	0	1,368	2,000
Civic Engagement Fund	0	1,500	1,500
Office Expenses	3,585	5,200	5,000
Legal Publications	66	500	1,000
Dues & Subscriptions	1,056	0	300
Workshop/Travel	0	375	1,000
Marble Water Co. 2017 Tap Fee	5,000	5,000	0
Marble Water Co. 2017 Payment	0	0	0
Marble Water Co. Monitoring Wells	8,000	0	0
Weed Mitigation Program	0	0	3,000
Recycle Program	0	0	1,000
Total General Government	72,606	58,154	60,000
Roads			
Street Maintenance	22,215	15,563	10,000
Snow & Ice Removal	25,430	20,000	24,000
Total Roads	47,645	35,563	34,000
Purchased Professional Services			
Legal - General	17,933	28,000	25,000
Legal - Water Augmentation Plan	0	0	5,000
Audit	7,428	6,850	7,000
Municipal Court	0	0	1,500
Engineering Services - Water Augmentation Plan	0	0	11,000
Engineering Services	1,275	2,000	5,000
Total Purchased Professional Services	26,636	36,850	54,500
Other Purchased Services			
Liability & Workers Comp. Insurance	3,760	4,070	4,500
Utilities	1,226	3,088	3,500
Park improvements	6,764	6,000	0
Grant Writing	0	2,284	3,000
Earth Day Expenses	2,310	5,406	4,000
Total Other Purchased Services	14,060	20,848	15,000
Total Expenditures	190,133	199,791	224,473
Other Financial Uses			
Payment to Marble Water Company		20,000	0
Total Expenditures and Other Financing Uses	190,133	219,791	224,473
Ending Balance	336,079	308,116	314,351

**TOWN OF MARBLE
GENERAL FUND
12/6/2018**

	2017 Audit	2018 Estimate	2019 Budget
Beginning Balance	239,547	336,079	308,116
Revenues			
Taxes			
General Property Tax	24,889	20,950	20,908
Specific Ownership Tax	0	1,500	1,500
Special Use & Sales Tax	0	0	0
Additional License Tax	0	700	500
Property Tax Interest	0	100	100
Total Taxes	24,889	23,250	23,008
Licenses & Permits			
Business Licenses	950	1,000	1,000
Building Permits	2,324	1,000	1,500
Driveway Access Permits	50	0	300
Septic Permits	1,947	0	1,000
Other Licenses & Permits	650	0	0
Total Licenses & Permits	5,921	2,000	3,800
Intergovernmental			
General Sales Tax	37,278	34,759	35,000
Highway User Taxes (HUTF)	10,986	12,834	13,000
Colorado Trust Fund	0	0	0
Severance Tax	56,999	2,470	2,500
Mineral Lease Distribution	86,709	2,412	2,500
Other permit and license fees	0	1,100	1,000
Cigarette Tax	0	150	100
Total Intergovernmental	191,972	53,725	54,100
Other			
Parking Program Revenue		0	50,000
Campground/Store Revenues	34,596	55,000	60,000
Interest Revenue	50	150	500
SGB Lease Agreement	0	0	2,000
CSQ Lease Agreement	24,329	27,208	29,000
CSQ Maintenance Payments	3,600	3,300	3,300
Holy Cross Electric Rebates	617	600	500
Donations	0	3,000	500
Non-Specified	691	2,453	3,000
Tree Maintenance Program	0	1,141	1,000
Transfer In & Out	0	0	0
Total Other	63,883	92,852	149,800
Total Revenue	286,665	171,827	230,708
Other Financing Sources			
Transfer In from Water Fund		20,000	0
Total Revenue and Other Financing Sources	286,665	191,827	230,708

**Wages & Benefits
2019**

	Gross	FICA	Medicare	Work Comp	Total
Town Administrator	38,400	2,381	538		
Camp Ground Host	6,000	372	84		
Bathroom Maintenance	6,552	406	92		
Book Keeper	3,120	193	44		
Clerical	1,200	74	17		
Enforcement Officer	0	0	0		
Parking Attendant	0	0	0		
Total	55,272	3,427	774	1,500	60,973

2019 Budget
Campground & Office Building Expenses

	2018 Estimate	2019 Budget
Campground Expenses 2018		
Supplies, Maintenance, Repairs		
Ace Hardware	707.54	
Roaring Fork COOP	950.20	
BR Septic	1,128.00	
High Mark Mechanical	757.83	
Mountain Pest	476.00	
RPS Maintenance	1,180.00	
Valley Garbage	1,943.50	
Amazon	113.16	
Lowe's	94.61	
City Market	195.88	
Jim Aarts	1,390.40	
Peak Excavation	400.00	
Total Supplies, Maintenance, Repairs	9,337.12	7,000.00
Utilities		
Holy Cross Electric	1,063.12	
Marble Water Company	1,250.00	
Total Utilities	2,313.12	3,000.00
Administration		
Hub Reservation Management	9,082.85	
Reservation Nexus	337.50	
Wix.com	158.95	
MTOT Bankcard	2,090.23	
Crystal Valley Echo	645.00	
Total Administration	12,314.53	15,000.00
Total Campground 2018	23,964.77	25,000.00
Office Building Expenses 2018		
All Phase Electric	996.86	
Mario Villalobos	4,690.00	
Holy Cross Electric	261.99	
Home Depot	111.32	
Total Office Building	6,060.17	
Total Campground & Office Building	30,024.94	

Town of Marble
Paid Parking
11/1/2018

2019 Budget

Revenues

Parking space rentals	50,000
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Expenditures

Reservation card sign posts	500
Installation of sign posts and signs	500
Reservation card sign posts	100
Big sign with regulations and fines	500
Adds for parking host position	500
Helmet for parking host while riding ATV	0
Fuel	100
ATV license	0
ATV insurance	0
Personal costs... insurance, Workmans comp etc.	400
Legal costs for ordinances etc.	2,000
Ticket books	100
Web site construction & maintenance	500
Reservation management	10,000
Parking space stripping	500
Round about space indicators	200
Golf Cart for parking host	0
Walkie talkies	200

Total Expenditures	16,100
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**TOWN OF MARBLE
WATER FEE FUND
2019 BUDGET**

	2017 Audit	2018 Estimate	2019 Budget
Beginning Balance		10,508	14,761
Revenues			
Fee for Service	18,217	24,253	20,000
Interest	0	0	0
Total Revenue	18,217	24,253	20,000
Expenditures			
Service Charge	0	0	0
Water Clerk	0	0	0
FICA Withholding	0	0	0
Administration Costs	0	0	1,000
Fire Protection/Water Tank	20,000	0	20,000
Total Expenditures	20,000	0	21,000
Other Financing Uses			
Transfer out to General Fund	0	20,000	0
Total Expenditures and Other Financing Uses	20,000	20,000	21,000
Ending Balance		14,761	13,761

**TOWN OF MARBLE
PARK FUND
2019 BUDGET**

	2017 Actual	2018 Estimate	2019 Budget
Beginning Balance	16,878	18,206	18,206
Revenues			
CTF Funds	1,328	1,500	1,500
Interest	0	0	0
Donation	0	0	0
Transfer	0	0	0
Total Revenue	1,328	1,500	1,500
Expenditures			
Maintenance	0	1,500	1,500
Improvements	0	0	5,000
Earth Day Clean Up	0	0	0
Grant Writer	0	0	0
Total Expenditures	0	1,500	6,500
Ending Balance	18,206	18,206	13,206

Town of Marble
Ordinance Number 8
Series of 2018

AN ORDINANCE ADOPTING A SUPPLEMENTAL BUDGET AND MAKING
SUPPLEMENTAL APPROPRIATIONS FOR THE TOWN OF MARBLE FOR THE 2018
FISCAL YEAR

WHEREAS:

- A. The Town of Marble is a statutory town organized pursuant to Colorado Law; C.R.S. §31-1-101 *et seq.*;
- B. In accordance with the Local Government Budget Law of Colorado, C.R.S. § 29-1-101 et seq., the Town of Marble adopted a budget and appropriated funds for the 2018 fiscal year (the “2018 Budget”).
- C. C.R.S. § 29-1-109(1)(b) provides: “If, after adoption of the budget, the local government receives unanticipated revenues or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing body may authorize the expenditure of such funds by enacting a supplemental budget and appropriation.”
- D. In the 2018 fiscal year, revenues in the General Fund will be higher than anticipated, primarily due to higher than anticipated sales tax receipts and the Town operation of the Marble Campground and the beginning balance of the General Fund was \$30,583 higher than anticipated.
- E. The Town desires to increase its General Fund expenditures, primarily to cover improvements, maintenance, and operations of the campground and general store.
- F. Funds are available from unanticipated revenues and the general fund balance to cover the increased expenditures.
- G. The Town desires to supplement the original 2018 Budget in accordance with C.R.S. § 29-1-109.
- H. In accordance with C.R.S. § 29-1-106, the Board of Trustees caused notice of a proposed supplemental budget (“Supplemental Budget”) to be published in the Glenwood Springs Post Independent;
- I. In accordance with C.R.S. § 29-1-108(1), the Board of Trustees held a public hearing to consider the adoption of the proposed Supplemental Budget on December 6, 2018;
- J. The Board of Trustees finds and determines that the hearing on the proposed Supplemental Budget is now complete.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MARBLE, COLORADO THAT:

1. The proposed Supplemental Budget presented to the Board of Trustees, as amended at the public hearing held on December 6, 2018, is hereby adopted. The adopted Supplemental Budget is attached hereto as Exhibit A.
2. In accordance with such Supplemental Budget, the following additional expenditures are authorized, and the following additional revenue is recognized for fiscal year 2018:

Fund	Expenditures	Revenue
General Fund	\$27,333	\$8,869
Park Fund	\$0.00	\$0.00
Water Fee for Service	\$0.00	\$0.00
Total	\$27,333	\$8,869

3. The following Supplemental Appropriations are made for the 2018 fiscal year:

Fund	Amount Appropriated
General Fund	\$27,333
Park Fund	\$0.00
Water Fee for Service	\$0.00
Total	\$27,333

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED BY TITLE this 6th day December, 2018, by a vote of 4 in favor and 0 opposed.

TOWN OF MARBLE:



Ryan Vinciguerra Mayor

ATTEST:



Ron Leach, Clerk

**TOWN OF MARBLE
GENERAL FUND
2018
Supplemental Budget**

	2018 Budget	2018 Estimate	2018 Supplemental
Beginning Balance	305,496	336,079	30,583
Revenues			
Taxes			
General Property Tax	20,950	20,950	0
Specific Ownership Tax	1,500	1,500	0
Special Use & Sales Tax	0	0	0
Additional License Tax	100	700	600
Property Tax Interest	100	100	0
Total Taxes	22,650	23,250	600
Licenses & Permits			
Business Licenses	1,000	1,000	0
Building Permits	3,000	1,000	-2,000
Driveway Access Permits	300	0	-300
Septic Permits	1,000	0	-1,000
Other Licenses & Permits	500	0	-500
Total Licenses & Permits	5,800	2,000	-3,800
Intergovernmental			
General Sales Tax	30,000	34,759	4,759
Highway User Taxes (HUTF)	11,000	12,834	1,834
Colorado Trust Fund	0	0	0
Severance Tax	10,000	2,470	-7,530
Mineral Lease Distribution	6,000	2,412	-3,588
Other permit and license fees	1,000	1,100	100
Cigarette Tax	0	150	150
Total Intergovernmental	58,000	53,725	-4,275
Other			
Parking Program Revenue	0	0	0
Campground/Store Revenues	40,500	55,000	14,500
Interest Revenue	500	150	-350
CSQ Lease Agreement	27,208	27,208	0
CSQ Maintenance Payments	3,300	3,300	0
Holy Cross Electric Rebates	500	600	100
Donations	500	3,000	2,500
Non-Specified	1,000	2,453	1,453
Tree Maintenance Program	3,000	1,141	-1,859
Transfer In & Out	20,000	20,000	0
Total Other	96,508	112,852	16,344
			0
Total Revenue	182,958	191,827	8,869

**TOWN OF MARBLE
GENERAL FUND
2018
Supplemental Budget**

	2018 Budget	2018 Estimate	
Expenditures			
Wages & Benefits			
Total Wages	33,100	44,959	11,859
FICA/Medicare	2,500	3,417	917
Total Wages & Benefits	35,600	48,375	12,775
General Government			
Parking Program Expenses	0	0	0
Campground/Store Expenses	10,000	32,000	22,000
Treasurer Fees	500	500	0
Abated Tax	0	0	0
Elections	2,000	2,111	111
Unclassified	1,000	3,000	2,000
Marble Fest Donation	3,000	6,000	3,000
Church Rent	600	600	0
Tree Maintenance Program	5,000	1,368	-3,632
Civic Engagement Fund	5,000	1,500	-3,500
Office Expenses	3,500	5,200	1,700
Legal Publications	1,000	500	-500
Dues & Subscriptions	300	0	-300
Workshop/Travel	1,000	375	-625
Marble Water Co. 2017 Tap Fee	0	5,000	5,000
Marble Water Co. 2017 Payment	20,000	20,000	0
Marble Water Co. Monitoring Wells	0	0	0
Weed Mitigation Program	0	0	0
Recycle Program	0	0	0
Total General Government	52,900	78,154	25,254
Roads			
Street Maintenance	20,000	15,563	-4,437
Snow & Ice Removal	25,000	20,000	-5,000
Total Roads	45,000	35,563	-9,437
Purchased Professional Services			
Legal - General	20,000	28,000	8,000
Audit	10,000	6,850	-3,150
Municipal Court	5,000	0	-5,000
Engineering Services	8,958	2,000	-6,958
Total Purchased Professional Services	43,958	36,850	-7,108
Other Purchased Services			
Liability & Workers Comp. Insurance	4,000	4,070	70
Utilities	1,500	3,088	1,588
Park improvements	0	6,000	6,000
Grant Writing	4,000	2,284	-1,716
Earth Day Expenses	5,500	5,406	-94
Total Other Purchased Services	15,000	20,849	5,849
Total Expenditures	192,458	219,791	27,333
Ending Balance	295,996	308,115	12,119